



Closing a charitable company

A charitable company is regulated by company law as well as charity law. This means that there are two stages involved in the dissolution of a charitable company. It must first follow the process for removing a company from the Companies House Register and then follow the Charity Commission's process so that it can also be removed from their Register.

Companies House

Guidance on voluntary striking-off and dissolution of a company is available in *Strike-off, Dissolution and Restoration (GBW 2)* on the Companies House website as well as the relevant forms. Guidance is also available from the Companies House Contact Centre.

Charity Commission

The trustees are responsible for notifying the Charity Commission of the dissolution and removal of a charitable company from the Companies House Register. They must notify the Charity Commission by sending either:

- a declaration using form CSD 1077 (if you choose this option you must ensure you have complied, or are able to comply, with all the statements in part 2 of the form);
or
- a copy of the charity's final accounts showing where the assets have gone and a nil balance, along with either:
 - a certified copy of the minutes of the meeting at which the decision to dissolve the charity was taken; or
 - certified copies of the relevant resolutions.

The Charity Commission will check that the charitable company has been removed from the Companies House Register and that they have all the directors' reports, annual accounts and annual returns that should have been sent to them in previous years. The Charity Commission will then remove the charity from their Register.

This information is taken from the Charity Commission publication, CSD-1077A, *Dissolution, Winding up and Removal from the Register for Medium-sized Charities* which is available on the Charity Commission website.

Companies House

Tel: 0870 33 33 636 (Contact Centre)

Website: www.companieshouse.gov.uk

Charity Commission

Tel: 0845 300 0218 (local rate charge)

Email: enquiries@charitycommission.gsi.gov.uk

Website: www.charitycommission.gov.uk

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